



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HPA BORROWER 2017-1 LLC

RYAN LLC
C/O ROBERT PEYTON
500 E BROWARD BLVD SUITE 1130
FT LAUDERDALE, FL 33394

ACCOUNT NUMBER: 109581-614

PROPERTY LOCATION: 4715 NE 155TH AVE
VANCOUVER, WA 98682

PETITION: 337

ASSESSMENT YEAR: Valued January 1, 2023 **TAXES PAYABLE IN:** 2024

The Board of Equalization for Clark County Washington was duly convened on September 21, 2023 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 192,850	\$ 192,850
Improvements	\$ 302,692	\$ 282,150
Personal property		
ASSESSED VALUE	\$ 495,542	BOE VALUE \$ 475,000

Date of hearing: February 8, 2024

Recording ID#: HPA A

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Marks

Appellant:
Mercy Galindo

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,006 square feet, built in 1993 and is of fair construction quality located on 0.16 acres.

The appellant's representative referred to their comparable sales grid with relevant adjustments. The appellant submitted five comparable sales [#109581-666 sold for \$443,000 in June 2022; #109581-530 sold for \$400,000 in December 2022; #109582-518 sold for \$487,000 in June 2022; #109582-512 sold for \$450,000 in December 2022; and #109582-372 sold for \$495,000 in July 2022].

The appellant requested a value of \$475,000.

The Assessor's evidence included three sales and a cover letter recommending no change to the assessed value.

The appellant provided five comparable property sales which were all in the same development and of similar age and quality. The subject has been remodeled to give an effective year built of 2005, while all of the Assessor's comparable sales have an actual year built of 2000, 2005, and 2006. The appellant's comparable property sales in the same development are more representative of the subject property and support a value of \$475,000.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$475,000 as of January 1, 2023.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 21, 2024
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, <https://clark.wa.gov/internal-services/board-equalization>, the Assessor's Office or the Washington State Board of Tax Appeals.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HPA II BORROWER 2021-1 LLC

RYAN LLC
C/O ROBERT PEYTON
500 E BROWARD BLVD SUITE 1130
FT LAUDERDALE, FL 33394

ACCOUNT NUMBER: 185668-006

PROPERTY LOCATION: 2009 NE 157TH ST
VANCOUVER, WA 98686

PETITION: 353

ASSESSMENT YEAR: Valued January 1, 2023 **TAXES PAYABLE IN:** 2024

The Board of Equalization for Clark County Washington was duly convened on September 21, 2023 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 215,700	\$ 215,700
Improvements	\$ 356,255	\$ 317,000
Personal property		
ASSESSED VALUE	\$ 571,955	BOE VALUE \$ 532,700

Date of hearing: February 8, 2024

Recording ID# HPA C

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Marks

Appellant:
Mercy Galindo

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,465 square feet, built in 2006 and is of average construction quality located on 0.12 acres.

The appellant's representative referred to their comparable sales that included 4 sales within a quarter mile of the subject property. Relevant adjustments were made in the sales grid. The appellant submitted four comparable sales [#185668-130 sold for \$570,000 in September 2022; #185668-098 sold for \$570,000 in December 2022; #185667-024 sold for \$509,000 in August 2022; and #185667-050 sold for \$505,000 in August 2022].

The appellant requested a value of \$532,700.

The Assessor's evidence included three sales and a cover letter recommending no change to the assessed value.

The appellant's comparable property sales were all in the later months of the year when property values were declining while the Assessor's sales were conducted in the earlier months of the year when values were rising. The appellant's comparable sales are closer to the valuation date than the Assessor's comparable sales and better represent the market value of \$532,700 as of January 1, 2023.

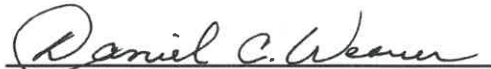
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$532,700 as of January 1, 2023.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 21, 2024
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HPA US1 LLC

RYAN LLC
C/O ROBERT PEYTON
500 E BROWARD BLVD SUITE 1130
FT LAUDERDALE, FL 33394

ACCOUNT NUMBER: 226989-012

PROPERTY LOCATION: 113 NW 25TH ST
BATTLE GROUND, WA 98604

PETITION: 359

ASSESSMENT YEAR: Valued January 1, 2023 **TAXES PAYABLE IN:** 2024

The Board of Equalization for Clark County Washington was duly convened on September 21, 2023 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 140,000	\$ 140,000
Improvements	\$ 403,335	\$ 335,000
Personal property		
ASSESSED VALUE	\$ 543,335	BOE VALUE \$ 475,000

Date of hearing: February 8, 2024

Recording ID# HPA B

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Marks

Appellant:
Mercy Galindo

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,296 square feet, built in 2013 and is of average construction quality located on 0.15 acres.

The appellant referred to the submitted evidence showing the subject property was purchased for \$475,000 in February 2023.

The appellant requested a value of \$475,000.

The Assessor's evidence included five sales and a cover letter recommending no change to the assessed value.

The purchase price of \$475,000 in February 2023 best supports the market value on January 1, 2023.

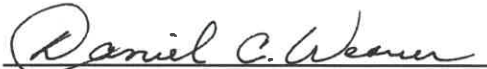
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$475,000 as of January 1, 2023.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 21, 2024
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: PACE LEROY MICHAEL & PACE RAMONA JEAN

PACE LEROY MICHAEL & PACE RAMONA JEAN
18418 NE 83RD ST
VANCOUVER, WA 98682

ACCOUNT NUMBER: 168614-000

PROPERTY LOCATION: 18418 NE 83RD ST
VANCOUVER, WA 98682

PETITION: 374

ASSESSMENT YEAR: Valued January 1, 2023 **TAXES PAYABLE IN:** 2024

The Board of Equalization for Clark County Washington was duly convened on September 21, 2023 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 369,071	\$ 369,071
Improvements	\$ 575,401	\$ 525,272
Personal property		
ASSESSED VALUE	\$ 944,472	BOE VALUE \$ 894,343

Date of hearing: February 8, 2024

Recording ID# PACE

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:
 Daniel C. Weaver, Chairman
 Lisa Bodner
 John Marks

Appellant:
 Ramona Pace
 Leroy Pace

Assessor:
 None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,742 square feet, built in 2017 and is of average construction quality located on 8 acres.

The appellant stated that the subject property does not have any of the attractive features of the new properties in the area. The appellants have not remodeled or updated the subject property. The subject property was constructed for close to \$230 per square foot, and new construction homes are being built for \$467 per square foot. Much of the subject property's eight acres are not usable because they are considered wetlands or protected lands. A stable with horses is located directly adjacent to the property. Cooper Estates, a development to the west of the subject property, causes runoff and flooding on the subject property.

The appellant requested a value of \$830,000.

The Assessor's evidence included three sales, an aerial photo, and a cover letter recommending no change to the assessed value.

The subject property is at the end of a short street and not in a development that exhibits many of the nicer features that are in newer developments. The appellant stated they just built a simple and functional house. In addition, much of the property of the subject is wet or protected land and is adjacent to a fetid horse farm. The subject has not enjoyed the increase in value that other similar properties have enjoyed. In a year, where the property values have not increased, the subject property has not increased in value.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$894,343 as of January 1, 2023.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 21, 2024

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: TUDDENHAM EVELYN

TUDDENHAM EVELYN
27108 SE ROBINSON RD
CAMAS, WA 98607

ACCOUNT NUMBER: 178135-000

**PROPERTY LOCATION: 27108 SE ROBINSON RD
CAMAS, WA 98607**

PETITION: 375

ASSESSMENT YEAR: Valued January 1, 2023 TAXES PAYABLE IN: 2024

The Board of Equalization for Clark County Washington was duly convened on September 21, 2023 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 169,228	\$ 169,228
Improvements	\$ 242,921	\$ 242,921
Personal property		
ASSESSED VALUE	\$ 412,149	BOE VALUE \$ 412,149

Date of hearing: February 8, 2024

Recording ID# TUDDENHAM

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Marks

Appellant:
Evelyn Tuddenham

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style mobile home with 1,782 square feet, built in 2017 and is of good construction quality located on 0.29 acres.

The appellant stated there is a 15-foot easement on the subject property and referred to paperwork showing the agreement for this easement. The subject property is listed as 12,632 square feet, but after the easement, only 9,482 square feet is usable. The structure is listed as 1,782 square feet on GIS, but the structure measures 1,620 square feet. The appellant's evidence included an affidavit and a listing for the subject property presenting the square footage of the manufactured home and information about the easement on the property.

The appellant requested a value of \$330,000.

The Assessor's evidence included four sales and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

The appellant has not provided enough quantitative data to adjust the value of the subject property. However, the Assessor should re-examine the valuation and determine that the size of the mobile home is properly recorded and valued, and the size of the lot is properly valued after adjusting for the easement described by the appellant. A manifest error may have occurred.

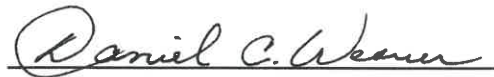
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$412,149 as of January 1, 2023.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 21, 2024
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: RELYEA JAMES & RELYEA JUDITH

NIKOLE HINTON-DUKE
14010 A NE 3RD CT
SUITE 106
VANCOUVER, WA 98685

ACCOUNT NUMBER: 211217-000

**PROPERTY LOCATION: 31010 NW SPENCER RD
RIDGEFIELD, WA 98642**

PETITION: 377

ASSESSMENT YEAR: Valued January 1, 2023 TAXES PAYABLE IN: 2024

The Board of Equalization for Clark County Washington was duly convened on September 21, 2023 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 2,614,462	\$ 1,000,000
Improvements	\$ 0	\$ 0
Personal property		
ASSESSED VALUE	\$ 2,614,462	BOE VALUE \$ 1,000,000

Date of hearing: February 8, 2024

Recording ID# RELYEA

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Marks

Appellant:
Mark Hinton

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style mobile home with 1,848 square feet, built in 1987 and is of average construction quality located on 20 acres. The property includes an area beside the garage measuring 1,240 sqft, a general purpose building measuring 5,184 square feet, and a general purpose building measuring 1,800 square feet.

The appellant's representative, Hinton Development, has been under contract with the owners since September 2023 to purchase the subject properties as well as adjacent properties. The representative stated that the two subject properties are comprised of a 20-acre property and a 5-acre property. The subject properties have no public access, and currently an easement through a neighbor's property is the only access to the residences. The subject properties are zoned as R-75 in La Center, and the representatives intend to develop the properties into a subdivision. There are no sewer lines to the properties, and to install a pump station and sewer will cost about \$2 million. Hinton Development is in discussion on the feasibility of this project with the City Manager of La Center. The cost to obtain preliminary plat approval for the development is estimated at \$300,000. The appellant's evidence included a property information packet including a purchase agreement, maps of the subject properties, a development assessment narrative, and details of the geographic features of the subject properties.

The appellant requested a value of \$1,225,000, which was updated to \$1,000,000 in additional evidence.

The analysis of the subject property by Hinton Development explains the necessary steps to take in the process to get this development completed. There are significant unknowns about the development such as the ability and cost to secure sewer service to the property and the necessary easements for egress and ingress to the property. The discussions for the possibility for sewer have just begun and no application for the development has begun. Hinton's analysis of cost to be incurred and prices paid for similar projects indicate they would pay no more than \$1,000,000 for the property for the development.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$1,000,000 as of January 1, 2023.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 21, 2024

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: RELYEA JAMES & RELYEA JUDITH ETAL

NIKOLE HINTON-DUKE
14010 A NE 3RD CT
SUITE 106
VANCOUVER, WA 98685

ACCOUNT NUMBER: 211458-000

**PROPERTY LOCATION: 31012 NW SPENCER RD
RIDGEFIELD, WA 98642**

PETITION: 378

ASSESSMENT YEAR: Valued January 1, 2023 TAXES PAYABLE IN: 2024

The Board of Equalization for Clark County Washington was duly convened on September 21, 2023 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 834,184	\$ 458,392
Improvements	\$ 0	\$ 0
Personal property		
ASSESSED VALUE	\$ 834,184	BOE VALUE \$ 458,392

Date of hearing: February 8, 2024

Recording ID# RELYEA

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Marks

Appellant:
Mark Hinton

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,484 square feet, built in 1998 and is of average plus construction quality located on 5 acres.

The appellant's representative, Hinton Development, has been under contract with the owners since September 2023 to purchase the subject properties as well as adjacent properties. The representative stated that the two subject properties are comprised of a 20-acre property and a 5-acre property. The subject properties have no public access, and currently an easement through a neighbor's property is the only access to the residences. The subject properties are zoned as R-75 in La Center, and the representatives intend to develop the properties into a subdivision. There are no sewer lines to the properties, and to install a pump station and sewer will cost about \$2 million. Hinton Development is in discussion on the feasibility of this project with the City Manager of La Center. The cost to obtain preliminary plat approval for the development is estimated at \$300,000.

Property ID #211458000 has a structure on the property that will remain on the lot after development is completed. It is in very poor condition and to repair and keep the house on the lot within the future subdivision will cost \$225,000.

The appellant's evidence included a property information packet including a purchase agreement, maps of the subject properties, a development assessment narrative, and details of the geographic features of the subject properties. The appellant's evidence included a comparative market analysis performed by Otis Holt IV of Cascadia Real Estate Group indicating a value of \$625,000 as of 2023.

The appellant requested a value of \$625,000, which was updated to \$458,392 in additional evidence.

The analysis of the subject property by Hinton Development explains the necessary steps to take in the process to get this development completed. There are significant unknowns about the development such as the ability and cost to secure sewer service to the property and the necessary easements for egress and ingress to the property. The discussions for the possibility for sewer have just begun and no application for the development has begun. Hinton's analysis of cost to be incurred and prices paid for similar projects indicate they would pay no more than \$458,392 for the property for the development.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$458,392 as of January 1, 2023.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 21, 2024
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
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